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8 Financial Advisor for the Debtor and
9 Debtor in Possession

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11 **UNITED STATES BANKRUPTCY COURT**
12 **CENTRAL DISTRICT OF CALIFORNIA**
13 **SANTA ANA DIVISION**

14 In re:
15 CLASSIC REFRIGERATION SOCAL, INC.,
16 Debtor and Debtor in Possession.

Case No. 8:22-bk-11239-TA

Chapter 11
(Subchapter V)

17 **FIRST INTERIM APPLICATION OF**
18 **BAKER TILLY US, LLP FOR**
19 **ALLOWANCE OF COMPENSATION**
20 **AND REIMBURSEMENT OF**
21 **EXPENSES AS FINANCIAL ADVISOR**
22 **FOR THE DEBTOR; DECLARATION**
23 **OF STACY ELLEDGE CHIANG**

24 Date: December 21, 2022
25 Time: 10:00 a.m.
26 Place: Courtroom 5B
27 411 West Fourth Street
28 Santa Ana, CA 92701-4593

29 **TO THE HONORABLE THEODOR ALBERT, UNITED STATES BANKRUPTCY JUDGE:**

30 The First Interim Application of Baker Tilly US, LLP ("Firm"), financial advisor for Classic
31 Refrigeration SoCal, Inc. ("Debtor"), respectfully represents:

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1 determined that it required the assistance of a financial advisor. The Debtor selected the Firm because
2 of its team of Southern California based certified public accountants and experienced forensic
3 accountants/consultants to provide the following accounting, financial and tax consulting services,
4 including, but not limited to: assist in the analysis, review, and monitoring of the restructuring process,
5 including, but not limited to, an assessment of the unsecured claims pool and potential recoveries for
6 unsecured creditors; monitor, and to the extent appropriate, assist the Debtor in efforts to develop and
7 solicit transactions which would support unsecured creditor recovery; assist the Debtor in identifying,
8 valuing, and pursuing estate causes of action, including, but not limited to, relating to prepetition
9 transactions, control person liability, and lender liability; advise the Debtor in negotiations with third
10 parties; assist the Debtor in reviewing the Debtor's financial reports, including, but not limited to,
11 statement of financial affairs, schedules of assets and liabilities, cash budgets, and monthly operating
12 reports; review and provide analysis of any proposed chapter 11 plan; attend meetings and assist in
13 discussions with the Debtor, the Trustee, the Office of the United States Trustee, and other parties in
14 interest and professionals; prepare a liquidation analysis and projected disposable income in connection
15 with the chapter 11 plan; present at meetings of the Debtor, as well as meetings with other key
16 stakeholders and parties; and perform such other advisory services for the Debtor as may be needed.

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18 6. On August 22, 2022, the Debtor filed its application requesting authorization to employ
19 Baker Tilly as its financial advisor [docket #100]. On November 14, 2022, an order authorizing
20 employment of the Firm as financial advisor for the Debtor was entered by this court [docket #223].
21

22 7. All services for which compensation is requested by the Firm were performed for and on
23 behalf of the Debtor and/or Counsel and not on behalf of any creditor or any other person. Consistent
24 with the Debtor's employment application to retain the Firm in this matter, the Firm has agreed to be
25 compensated based on its customary hourly rates and the hours expended. The Debtor's bankruptcy
26 estate funds are the source of the Firm's compensation.

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1 8. The names and hourly rates of Firm professionals who billed time in this matter are set
2 forth on the attached **Exhibit A** along with biographical information on each professional. The rates
3 charged are the Firm's customary rates for its clients, including non-bankruptcy clients, and there is no
4 mark-up for bankruptcy-related matters. The rates reflect compensation charged by comparably skilled
5 practitioners in matters other than bankruptcy cases.

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7 **III. The Firm's Prior Applications**
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9 9. This application is the first fee application by the Firm in its capacity as financial
10 advisor to the Debtor. No orders on compensation or reimbursement of expenses have previously been
11 entered with respect to the Firm, nor has it received any payments from or on behalf of the Debtor.

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13 **IV. The Firm's Services**
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15 10. The Firm's services during this chapter 11 application period were concentrated in
16 bankruptcy consulting services and general and administrative services. Following is a narrative
17 summary describing the services provided by the Firm during the period from August 4, 2022 through
18 October 31, 2022. A schedule of the services performed, and the fees associated with the representative
19 service categories, follows this narrative summary.

20
21 **A. Bankruptcy/Litigation Consulting Services:**

22 11. In connection with its efforts to reorganize, the Debtor reached out to the Firm to
23 provide bankruptcy consulting services with respect to accounting and tax matters. The Debtor was in
24 the process of developing its reorganization plan and anticipated requiring assistance in evaluating
25 various potential elements of its reorganization, including cash flow projections for its cash budget
26 filings, claims calculations, financial statement projections, cash flow projections, liquidation analyses,
27 etc.

1 12. In the course of its analyses, the Firm reviewed the bankruptcy court docket and
2 numerous pleadings and documents such as the bankruptcy schedules, statement of financial affairs,
3 monthly operating reports, claims information, various motions and declarations, the Debtor's
4 developing/draft plan of reorganization and its disclosure statement, etc. The Firm also reviewed
5 documents and information provided by the Debtor and Counsel and participated in numerous
6 telephone conferences with Debtor and Counsel regarding same.

7
8 13. Early in its retention, the Firm served as a sounding board for the Debtor and Counsel as
9 they considered various possibilities as a reorganization plan was being crafted. The Firm reviewed
10 recent financial data and worked with the Debtor to develop a cash flow budget exhibit filed in the case
11 [docket #94]. The Firm also responded to inquiries from Counsel regarding accounting and tax
12 questions in bankruptcy situations.

13
14 14. As shown on its monthly operating reports, the Debtor has performed well operationally
15 and financially during the case. The reorganization plan development process involved preparation and
16 calculation of multiple financial scenarios, and the Firm worked closely with the Debtor and Counsel to
17 provide calculations and any other assistance requested as quickly as possible.

18
19 15. The Firm reviewed and analyzed the Debtor's pre- and postpetition operating results
20 and developed income statement and cash flow projections consistent with potential provisions. In
21 order to formulate these projections, the Firm reviewed the Debtor's historical accounting, met with the
22 Debtor's CFO and performed verification procedures, tracing sample revenue items to receipts and
23 sample expenses to expenditures on bank statements. The Firm evaluated the Debtor's financial
24 trajectory over the course of the case and developed schedules to support the calculations included in
25 the projections.

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1 16. The Firm worked with Counsel and the Debtor to determine reserves needed for claims,
2 administrative expenses, and ongoing operational needs under various potential outcomes. The Firm
3 also held discussions with the Debtor's CFO, Mr. Rogers, regarding historical, present, and planned
4 future operations and accounting items. In conjunction with these analyses, the Firm worked with
5 Counsel and the Debtor to develop a liquidation analysis that projects an alternative outcome, should
6 the Debtor not be able to reorganize. These two items, the Debtor's projections and liquidation
7 analysis, were included in the *Debtor's Subchapter V Plan of Reorganization dated September 28, 2022*
8 ("Plan") [docket #147].
9

10 17. The Firm worked with Counsel and the Debtor to provide bankruptcy and accounting
11 assistance as needed throughout this process. Counsel provided the Firm with objections to the Plan by
12 Hill-Phoenix as well as comments made by the Trustee and the Office of the United States Trustee.
13 The Firm reviewed and researched inquiries from Counsel to assist in addressing several issues
14 regarding the Debtor's proposed claims payments, capital expenditures and bonus program for key
15 employees in the Plan. The Firm met with Counsel and the Debtor, performed industry research, and
16 ultimately prepared two declarations that were filed in support of the Plan [docket #s 198 and 199].
17

18 18. Preparation of the many calculations, schedules, and other analyses, including two
19 declarations, needed in this case was a time-consuming and detail-oriented process. Providing
20 bankruptcy and litigation support services can be, at times, intense, particularly when assisting counsel
21 with information necessary for filing deadlines, etc., and this case was no exception. The Firm
22 endeavored to be available to Counsel and the Debtor as quickly and often as needed, whether it be to
23 brainstorm emerging issues, update calculations, or prepare new schedules. The Firm believes that its
24 efforts to meet the requests of the Debtor and Counsel were reasonable and necessary at the time and
25 benefited the bankruptcy estate.

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19. The Firm devoted a total of 156.70 within the bankruptcy and litigation consulting services category and requests fees for such services in the amount of \$47,815.50. The Firm provided these services at an effective hourly rate of \$305.14.

B. General and Administrative Services:

20. Finally, during this application period, the Firm attended to certain matters of a general and administrative matter. These services pertained primarily to the review and edit of the draft employment application from Counsel, as well as preparation of case specific exhibits, as well as communications with Counsel regarding case issues, deadlines, employment matters, etc.

21. The Firm devoted a total of 1.70 hours within this general and administrative services category and requests fees for such services in the amount of \$671.50. The Firm provided these services at an effective hourly rate of \$395.00.

V. Summary of Hours and Fees

22. The following is a categorization of the fees requested by the Firm for the period from August 4, 2022 through October 31, 2022, in connection with services provided to the Debtor:

<u>Description of Services</u>	<u>Hours</u>	<u>Fees</u>	<u>Exhibit Ref.</u>
A. Bankruptcy/Litigation Consulting Services	156.70	\$47,815.50	B
B. General and Administrative Services (Employment Application and Case Administration)	<u>1.70</u>	<u>671.50</u>	C
	<u>158.40</u>	<u>\$48,487.00</u>	

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23. Attached hereto as **Exhibits B through C** are schedules of the specific professional services rendered by the Firm which set forth the date, the individual who performed a particular task, a description of the work performed, the time spent, and the fees charged at the standard rates of the Firm, during the period from August 4, 2022 through October 31, 2022. Such charges are summarized at **Exhibit A.**

VI. Conclusion

24. The Firm believes that this application for allowance of compensation for professional services is submitted under the standards set forth in the Bankruptcy Code, case law and in accordance with the guidelines issued by the Office of the United States Trustee. The Firm sought to provide services in a professional manner, consistent with an effort to keep all costs to a minimum. The Firm believes that the billing rates charged are reasonable and within the range of fees charged by its peers for services of a similar nature and that the compensation prayed for herein should be awarded in full at this time.

25. The services rendered by the Firm and the costs advanced by the Firm during the period covered by this application, and as set forth on the billing statements attached hereto, were reasonably necessary and beneficial to the bankruptcy estate and were rendered/incurred at the request of the Debtor and/or Counsel.

26. The Firm has carefully reviewed the billing statements attached hereto as **Exhibits B through C** for the period covered by this application for reasonableness of fees and has made adjustments as appropriate and necessary. At all times during this engagement, the Firm attempted to provide the services requested by the Debtor in an efficient and cost-effective manner.

27. As noted in this application, the Firm endeavored to provide the Debtor with high quality services in as a responsive and immediate manner as possible. All services were requested by the Debtor

and/or Counsel for the benefit of the bankruptcy estate. The Firm has adjusted its billings to ensure the overall reasonableness of its request. The Firm believes that the requested amounts in this application represent a fair and reasonable price for the services provided, and utilized, by the Debtor in this case.

28. During the period covered by this first interim application, the Firm devoted a total of 158.40 hours to this case at an effective hourly billing rate of \$306.10 per hour. The Firm's professional hourly rates during the period covered by this application ranged from \$95.00 to \$950.00; the Firm's employment terms for this engagement anticipated professional billing rates from \$125.00 to \$675.00. The Firm submits that its weighted average hourly billing rate for services provided as financial advisor to the Debtor is quite reasonable in view of the complexity of the issues involved.

29. Pursuant to Bankruptcy Rule 2016, the Firm hereby declares that no agreement or understanding exists between the Firm and any other person for the sharing or division of the fees requested by this application.

30. Pursuant to federal guidelines published by the Office of the United States Trustee, at Guideline II(5), by way of service of this application, the Firm has provided copies of its invoices through October 31, 2022 to the Debtor for review, comment and approval. The Firm also provided the Debtor and Counsel a draft of this application and its billing exhibits in advance of filing.

31. The Firm is an accounting firm which has considerable experience, expertise and reputation in its field, and, in the opinion of the Firm, the reasonable compensation for the work performed as the Debtor's financial advisor during the period from August 4, 2022 through October 31, 2022, as detailed herein, in view of the difficulties, complexities, special skills required, standards of the accounting profession, and the responsibility of the Firm, is \$48,487.00 in fees.

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1 32. WHEREFORE, Baker Tilly US, LLP prays that it be awarded compensation for its fees
2 and costs, all of which all of which were necessary and beneficial to the Debtor, as detailed in this
3 application for the period from August 4, 2022 through October 31, 2022 and that an order be entered
4 authorizing payment of such fees and costs from funds of the Debtor's bankruptcy estate as follows:

- 5
- 6 a) Interim allowance of fees in the amount of \$48,487.00 and costs in the amount of
- 7 \$0 for services rendered during the period from August 4, 2022 through October
- 8 31, 2022; and,
- 9 b) Such other relief the court deems reasonable and proper.

10

11 Respectfully Submitted,
12 Baker Tilly US, LLP

13 Dated: November 30, 2022
14 San Diego, California

/s/ Stacy Elledge Chiang
 Stacy Elledge Chiang, CPA/CFF, CIRA

DECLARATION OF STACY ELLEDGE CHIANG

I, STACY ELLEDGE CHIANG, declare:

1. I am a Certified Public Accountant and director of Baker Tilly US, LLP ("Firm"). The matters stated herein are true and correct and within my personal knowledge. If called as a witness, I could and would competently testify thereto.

2. In the ordinary course of its business, the Firm maintains a record of all time expended by its professionals on a computerized time and billing system. At or near the time professional services are rendered, accountants and other professionals of the Firm prepare a written record and/or make an entry directly into the computerized billing system for the time expended including a detailed description of the services provided. At any time, a reimbursable charge is incurred on behalf of a client, a record is likewise made and transcribed into the computer system. The Firm conducts its business in reliance upon the accuracy of such records.

3. In order to prepare this fee application, the Firm's billing department provided a computerized listing of all time and expense items extracted into Excel files from the Baker Tilly US, LLP billing systems so that detailed time entries could be further categorized and re-arranged for presentation purposes into the exhibits attached to this fee application. I personally reviewed the original billing reports to ensure the data extraction was complete before undertaking the effort to combine and further categorize billing data and adjust for discounts. Following this additional level of categorization, I personally prepared, and/or supervised the preparation of, the specific billing exhibits attached to the Firm's first interim fee application based upon the aforementioned data extraction.

4. I have personally reviewed the fee application and the exhibits to which this declaration is attached to eliminate any duplicate charges, staff training time, inefficiencies, etc., as well as provide an overall courtesy discount. I have determined that all charges contained therein were necessary and

1 reasonable in the circumstances and that such fee application complies with the Guidelines of the
2 Office of the United States Trustee.

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4 I declare under penalty of perjury under the laws of the United States of America that the
5 foregoing is true and correct. Executed this 30th day of November 2022, at San Diego, California.

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7 /s/ Stacy Elledge Chiang
8 Stacy Elledge Chiang, CPA/CFF, CIRA
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EXHIBIT “A”

BAKER TILLY US, LLP
IN RE: CLASSIC REFRIGERATION SOCAL, INC.
U.S.B.C. CASE NO.: 8:22-bk-11239-TA
SUMMARY OF TIME CHARGES AND COSTS
FOR THE PERIOD AUGUST 4, 2022 THROUGH OCTOBER 31, 2022

Name	Position	Time	Rate	Amount
Kahrs, Henry, CPA/CFF/ABV, CFE, CMA	Partner	9.10	\$675.00	\$ 6,142.50
Elledge Chiang, Stacy, CPA/CFF, CIRA	Director	50.60	\$395.00	19,987.00
Castle, Eileen, CPA, CIRA, CFE	Senior Manager	1.20	\$350.00	420.00
Calvillo, Nicole	Manager	97.50	\$225.00	21,937.50
Total hours and fees		<u>158.40</u>		<u>48,487.00</u>
Out-of-pocket costs				<u>-</u>
Total fees and out-of-pocket costs				<u>\$48,487.00</u>

BAKER TILLY US, LLP

IN RE: CLASSIC REFRIGERATION SOCIAL, INC.

U.S.B.C. CASE NO.: 8:22-bk-11239-TA

SUMMARY OF TIME CHARGES AND COSTS

FOR THE PERIOD AUGUST 4, 2022 THROUGH OCTOBER 31, 2022

Henry J. Kahrs, CPA/CFF/ABV, CFE, CMA

Henry J. Kahrs is a partner in the Global Forensics and Litigation Services practice. For the past 25 years, Mr. Kahrs has practiced as a forensic accountant and fraud examiner quantifying economic damages in complex commercial, civil and criminal cases. Mr. Kahrs has worked extensively with law firms serving as an expert in hundreds of cases, testifying in trials, arbitrations and depositions, has been involved in cases resulting from fraud schemes, business valuation, partnership and corporate dissolution, asset tracing, breach of contract, trademark and copyright infringements, contract and shareholder disputes, personal injury and wrongful death, avoidable transfers and insolvency issues.

Mr. Kahrs graduated from Rochester Institute of Technology with a Bachelor of Science in Accounting and a from California State University, Fullerton with a Master of Business Administration in Finance. He is a Certified Public Accountant licensed in the state of California, and is also a Certified in Financial Forensics, Accredited in Business Valuation, Certified Fraud Examiner and Certified Management Accountant. Mr. Kahrs is a member of a number professional and community organizations.

Stacy Elledge Chiang, CPA/CFF, CIRA

Stacy Elledge Chiang is a director in the Global Forensics and Litigation Services practice. Ms. Elledge has extensive experience providing financial analysis and consulting services primarily in the areas of insolvency and reorganization as well as other litigation and dispute matters. Her experience with receivership, chapter 11 and chapter 7 cases includes review and analysis of the Debtor's financial condition, investigation of claims and potential avoidable transfers, solvency analyses, forensic accounting and asset tracings, preparation of monthly operating reports, analyses of reorganization and liquidation plans and development of pleadings, reports and declarative testimony. Ms. Elledge serves various parties, including trustees, receivers, debtors, and creditors in cases throughout southern California. Additionally, Ms. Elledge previously provided auditing and accounting services for clients in various industries.

Ms. Elledge graduated from the University of Illinois with a Bachelor of Science in Accountancy with highest honors, is a Certified Public Accountant in California and Illinois, Certified in Financial Forensics, and a Certified Insolvency and Restructuring Advisor. Additionally, Ms. Elledge is a member of the: American Institute of Certified Public Accountants, Association of Insolvency and Restructuring Advisors, California Bankruptcy Forum, California Society of Certified Public Accountants, San Diego Bankruptcy Forum, and San Diego County Bar Association. In 1999, Ms. Elledge was the recipient of the AIRA's Zolfo, Cooper Gold Medal Award.

Marsha Eileen Castle, CPA, CIRA, CFE

Ms. Castle is a senior manager in the Global Forensics and Litigation Services practice. Ms. Castle's experience includes receivership, chapter 11 and chapter 7 cases in which the firm has been retained to provide services to trustees, receivers, creditors and debtors. Ms. Castle's responsibilities include providing litigation research, tax compliance and consulting services for clients in various industries. Additionally, Ms. Castle is versed Sarbanes-Oxley implementation, testing and remediation and project management.

Ms. Castle graduated from West Texas A&M University with a Bachelor of Business Administration in Accounting and is a Certified Public Accountant in California, Florida, Georgia and Texas. Additionally, Ms. Castle is a Certified Fraud Examiner, Certified Insolvency and Restructuring Advisor and is a member of the: Association of Insolvency and Restructuring Advisors and Association of Certified Fraud Examiners.

Nicole K. Calvillo

Ms. Calvillo is a manager in the Global Forensics and Litigation Services practice. Ms. Calvillo's experience includes both chapter 11 and chapter 7 cases in which the firm has been retained to provide services to trustees, receivers, creditors and debtors. In addition, Ms. Calvillo has worked on a variety of litigation matters.

Ms. Calvillo graduated San Diego State University with a Bachelor of Science in Business Administration.

EXHIBIT “B”

Baker Tilly US, LLP

In re: Classic Refrigeration SoCal, Inc.

U.S.B.C. Case No.: 8:22-bk-11239-TA

For the period August 4, 2022 through October 31, 2022

Date	Professional	Description	Hours	Rate	Amount
Financial Analysis					
08/05/22	Chiang, S	Review available financial data from pleadings, filings to date in preparation for meeting (.50); attend initial budget/accounting meeting with client and counsel (.90).	1.40	\$ 395.00	\$ 553.00
08/07/22	Chiang, S	Begin research/development of projections and budgeting analysis.	0.60	\$ 395.00	\$ 237.00
08/08/22	Chiang, S	Correspondence with counsel re document/accounting information requests, information needed for analysis (.20); continue initial analysis and development (.50).	0.70	\$ 395.00	\$ 276.50
08/10/22	Chiang, S	Correspond with counsel and Debtor requesting accounting information and pleadings (.30); download and begin review of documents (.40); work with N Calvillo re analysis development (.70).	1.40	\$ 395.00	\$ 553.00
08/10/22	Calvillo, N	Project planning with S. Chiang (.70) and begin to review the debtor's 2020 tax returns and prepare summaries of income statement and balance sheet (2.40).	3.10	\$ 225.00	\$ 697.50
08/11/22	Calvillo, N	Research PACER for bankruptcy schedule and statements and other pleadings with financial data.	0.70	\$ 225.00	\$ 157.50
08/11/22	Chiang, S	Review financial analysis, identify additional research items/needs and update analysis.	1.60	\$ 395.00	\$ 632.00
08/11/22	Calvillo, N	Review Debtor's Quickbooks for additional financial reports for plan projections and prepare the draft of the 90 day cash flow statement and begin to prepare plan projection analysis.	6.70	\$ 225.00	\$ 1,507.50
08/12/22	Calvillo, N	Continue to prepare plan projection analysis income statement and other schedules in preparation for plugging in admin, claims, etc.	4.10	\$ 225.00	\$ 922.50
08/15/22	Calvillo, N	Phone call with attorney and Debtor's CFO re cash flow budget ideas and planning.	0.70	\$ 225.00	\$ 157.50
08/15/22	Chiang, S	Meeting with counsel and Mr. Rogers re cash flow elements, typical expenditures and income streams (1.0) and work on development of cash budget (1.50).	2.50	\$ 395.00	\$ 987.50
08/16/22	Calvillo, N	Phone call with Debtor's CFO to discuss accounting history, records, plans for operations, etc.	0.70	\$ 225.00	\$ 157.50
08/15/22	Calvillo, N	Update cash flow model for changes based on phone calls.	3.40	\$ 225.00	\$ 765.00
08/16/22	Chiang, S	Telephone call with counsel (.20); continue review/assessment of financial results to date and development of budget and send same (1.90).	2.10	\$ 395.00	\$ 829.50
08/16/22	Calvillo, N	Work with S. Chiang to update cash flow model based after phone call with Debtor's CFO.	3.60	\$ 225.00	\$ 810.00
			<u>33.30</u>		<u>\$ 9,243.50</u>
Plan and Disclosure Statement					
08/18/22	Calvillo, N	Begin to develop new projection with information from Debtor's cash flow statement and other accounting records combined with information from attorneys and Debtor's CFO.	4.30	\$ 225.00	\$ 967.50
08/31/22	Chiang, S	Review updated projections and email correspondence with counsel.	0.40	\$ 395.00	\$ 158.00
09/01/22	Calvillo, N	Phone call with counsel re plan projection deadlines, planning, etc.	0.50	\$ 225.00	\$ 112.50
09/01/22	Calvillo, N	Begin to update plan projection summaries with discussion with counsel and some rework with expenses.	2.90	\$ 225.00	\$ 652.50
09/01/22	Chiang, S	Email Debtor re BK accounting/tax assistance, etc. (.10); meet with Mr. Garfinkle to discuss plan projections (.40); begin updates to projection model (.30); email Mr. Rogers and counsel re scheduling meeting (.10).	0.90	\$ 395.00	\$ 355.50
09/02/22	Calvillo, N	Continue to update plan projection summaries with discussion with counsel and some rework with expenses.	2.40	\$ 225.00	\$ 540.00
09/07/22	Calvillo, N	Phone call with attorney, S. Chiang and D. Rogers re plan projection planning plan.	1.10	\$ 225.00	\$ 247.50
09/07/22	Chiang, S	Preparation for (.30) and meet with Mr. Rogers and counsel in re ongoing development of projections based upon plan provisions and operating results and make inquiries to gather information (1.0); review incoming information from debtor and further work on projections (.80).	2.10	\$ 395.00	\$ 829.50

Baker Tilly US, LLP

In re: Classic Refrigeration SoCal, Inc.

U.S.B.C. Case No.: 8:22-bk-11239-TA

For the period August 4, 2022 through October 31, 2022

Date	Professional	Description	Hours	Rate	Amount
09/08/22	Calvillo, N	Research PACER for new filings and pleadings to assist in plan projections.	0.40	\$ 225.00	\$ 90.00
09/08/22	Calvillo, N	Continue to update the plan projections based on documents and information provided by counsel and D. Rogers.	3.70	\$ 225.00	\$ 832.50
09/08/22	Chiang, S	Review model development in re calculation for reserves, etc. (.30); email counsel (.10); review incoming documents from counsel (.20).	0.60	\$ 395.00	\$ 237.00
09/09/22	Calvillo, N	Phone call with counsel re updated to plan projection and liquidation analysis.	0.60	\$ 225.00	\$ 135.00
09/09/22	Calvillo, N	Continue to calculate and update vehicle replacement costs for plan projection.	3.40	\$ 225.00	\$ 765.00
09/09/22	Chiang, S	Meet with counsel re plan elements, projections and liquidation items (.50) and begin work/strategize with N Calvillo re same (.30).	0.80	\$ 395.00	\$ 316.00
09/10/22	Calvillo, N	Continue to research, calculate and update vehicle replacement costs for plan projection.	6.30	\$ 225.00	\$ 1,417.50
09/10/22	Chiang, S	Work on liquidation and projections.	0.60	\$ 395.00	\$ 237.00
09/11/22	Chiang, S	Continue work on liquidation analysis (1.1); review updated projections and attention to interface between two analyses (.70).	1.80	\$ 395.00	\$ 711.00
09/12/22	Calvillo, N	Continue to research open items, work on projection model and update plan projections and underlying schedules (6.20); work with S. Chiang on symmetry of liquidation analysis and plan projections (.70).	6.90	\$ 225.00	\$ 1,552.50
09/12/22	Calvillo, N	Phone call with counsel re projection and liquidation analyses.	0.50	\$ 225.00	\$ 112.50
09/12/22	Chiang, S	Continue to work on projections (1.20) and meet with Mr. Garfinkle on plan projections, planning (.50).	1.70	\$ 395.00	\$ 671.50
09/13/22	Calvillo, N	Phone call with counsel and Debtor's management team re projection and liquidation comments and feedback.	0.50	\$ 225.00	\$ 112.50
09/13/22	Calvillo, N	Review/updated plan projection and liquidation analyses for meeting preparation (.70); begin to update the plan projection with comments and feedback from meeting with counsel (2.80)	3.50	\$ 225.00	\$ 787.50
09/13/22	Chiang, S	Continue to work on research/updates to projections (2.10); meet with Debtor representative and counsel (1.0); review incoming documents (.30).	3.40	\$ 395.00	\$ 1,343.00
09/14/22	Calvillo, N	Continue to research financial data and update plan projections.	2.40	\$ 225.00	\$ 540.00
09/16/22	Calvillo, N	Meeting with Dave Rogers re projection amounts and estimated expenses.	0.60	\$ 225.00	\$ 135.00
09/16/22	Calvillo, N	Update and rework projection analysis and underlying calculations per meetings with attorneys from and Dave Rogers.	5.20	\$ 225.00	\$ 1,170.00
09/16/22	Chiang, S	Review progress re updates to projections with new documents and review emails from counsel.	0.20	\$ 395.00	\$ 79.00
09/19/22	Calvillo, N	Update and discuss projections with S. Chiang and updates to calculations.	3.80	\$ 225.00	\$ 855.00
09/19/22	Chiang, S	Review and update plan projections (1.40); identify issues and send inquiries/draft to debtor and counsel (1.30).	2.70	\$ 395.00	\$ 1,066.50
09/20/22	Chiang, S	Review/follow up on plan projections with counsel.	0.20	\$ 395.00	\$ 79.00
09/21/22	Calvillo, N	Phone call with Dave Rogers re updates to projections and potential timing on claims payments.	0.50	\$ 225.00	\$ 112.50
09/22/22	Chiang, S	Review updates/information needed for projections and emails with debtor/counsel.	0.30	\$ 395.00	\$ 118.50
09/26/22	Chiang, S	Review new draft plan and draft projections/liquidation analysis and work on same.	1.90	\$ 395.00	\$ 750.50
09/27/22	Calvillo, N	Phone call with counsel and Debtor (1.20) and continue to update the plan projections per discussion (2.40).	3.60	\$ 225.00	\$ 810.00
09/27/22	Chiang, S	Meetings (2) with counsel and debtor (.70 and .90) requesting information for projections, potential updates, etc. Work with N Calvillo on updates to projections (1.0); phone call with Ms. Djang re open questions to finalize projections (.30); update liquidation analysis (.40); send updated analysis with explanations to debtor and counsel (.20).	3.50	\$ 395.00	\$ 1,382.50

Baker Tilly US, LLP

In re: Classic Refrigeration SoCal, Inc.

U.S.B.C. Case No.: 8:22-bk-11239-TA

For the period August 4, 2022 through October 31, 2022

Date	Professional	Description	Hours	Rate	Amount
09/28/22	Chiang, S	Review inquiry from counsel in re tax projections and research / respond (.20); review/attend to correspondence re plan projections and liquidation analysis and send final for plan submission (.30).	0.50	\$ 395.00	\$ 197.50
			74.70		\$ 20,479.50
Plan Objections					
10/19/22	Chiang, S	Review/respond to correspondence from counsel re objections to Plan (.20); begin review of objections (.20).	0.40	\$ 395.00	\$ 158.00
10/20/22	Calvillo, N	Phone call with counsel, H. Kahrs and D. Rogers.	0.50	\$ 225.00	\$ 112.50
10/20/22	Calvillo, N	Review documents and prepare production for H. Kahrs re bonus analysis.	1.10	\$ 225.00	\$ 247.50
10/20/22	Castle, E	Perform industry research for bonus analysis: research Bizminer, RMA, First Resource and other for 3 NAICS codes including 238220, 423740 and 811310.	1.20	\$ 350.00	\$ 420.00
10/20/22	Chiang, S	Review/correspond with counsel and team re information needs for Plan analysis needs (.30); pull data and work with team on analysis in development (.50).	0.80	\$ 395.00	\$ 316.00
10/20/22	Kahrs, H	Phone call with Jeff Garfinkle regarding executive compensation (.30); phone call with industry expert (.50).	0.80	\$ 675.00	\$ 540.00
10/20/22	Kahrs, H	Review and conduct research for bonus analysis (.50); confer with S Chiang regarding company information (.20).	0.70	\$ 675.00	\$ 472.50
10/24/22	Calvillo, N	Review objections to plan and items requested by counsel (.70) and perform research/alternative calculations for upcoming meeting (2.8).	3.50	\$ 225.00	\$ 787.50
10/24/22	Calvillo, N	Begin to prepare and assist in H. Kars declaration and schedules.	2.10	\$ 225.00	\$ 472.50
10/24/22	Chiang, S	Review correspondence/progress re compensation analysis.	0.30	\$ 395.00	\$ 118.50
10/24/22	Kahrs, H	Review and analysis of financial data, including company and industry research, and create schedules (2.50); draft declaration (1.30).	3.80	\$ 675.00	\$ 2,565.00
10/25/22	Calvillo, N	Continue to prepare and assist in H. Kars declaration and schedules.	6.80	\$ 225.00	\$ 1,530.00
10/25/22	Chiang, S	Review correspondence from counsel re compensation and projections (.30); review and assist with Kahrs declaration (1.80); phone call with counsel re projections (.40); review objection pleadings and other Plan related information (2.40).	4.90	\$ 395.00	\$ 1,935.50
10/25/22	Kahrs, H	Telephone call with counsel (.30); update draft declaration and schedules (2.30).	2.60	\$ 675.00	\$ 1,755.00
10/26/22	Calvillo, N	Continue to prepare and assist in H. Kars declaration and schedules.	3.70	\$ 225.00	\$ 832.50
10/26/22	Chiang, S	Continue assistance with Kahrs analysis/declaration (.70); correspond with counsel (.20); work on analysis to address issues in objection pleading and begin to develop declaration ISO projections (4.60).	5.50	\$ 395.00	\$ 2,172.50
10/26/22	Kahrs, H	Continue to prepare declaration and finalize.	1.20	\$ 675.00	\$ 810.00
10/27/22	Calvillo, N	Assist S. Chiang on declaration and exhibits, including researching background and financial history and data.	3.70	\$ 225.00	\$ 832.50
10/27/22	Chiang, S	Continue to work on Kahrs exhibits (.80); correspond with counsel re plan inquiries (.40); continue work on draft declaration and exhibits and send to counsel (3.60).	4.80	\$ 395.00	\$ 1,896.00
10/28/22	Chiang, S	Correspond with counsel and send signed declaration and exhibits.	0.30	\$ 395.00	\$ 118.50
			48.70		\$ 18,092.50
Total Bankruptcy/Litigation Consulting			156.70	\$ 305.14	\$ 47,815.50

EXHIBIT “C”

Baker Tilly US, LLP

In re: Classic Refrigeration SoCal, Inc.

U.S.B.C. Case No.: 8:22-bk-11239-TA

For the period August 4, 2022 through October 31, 2022

Date	Professional	Description	Hours	Rate	Amount
<i>Employment Application and Matters</i>					
08/04/22	Chiang, S	Correspond with counsel re information needed for BT employment application (.20); gather/prepare information for counsel (.40).	0.60	\$ 395.00	\$ 237.00
08/08/22	Chiang, S	Review/attention to inquiries from counsel regarding employment package.	0.30	\$ 395.00	\$ 118.50
08/24/22	Chiang, S	Review employment application correspondence from counsel regarding OUST concerns and respond.	0.20	\$ 395.00	\$ 79.00
09/01/22	Chiang, S	Prepare for and attend meeting with counsel and OUST regarding employment provisions (.50) and attention to follow up (.10).	0.60	\$ 395.00	\$ 237.00
			<u>1.70</u>		<u>\$ 671.50</u>
Total General and Administrative Matter:			<u>1.70</u>	<u>\$ 395.00</u>	<u>\$ 671.50</u>

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

3655 Nobel Drive, Suite 300
San Diego, CA 92122

A true and correct copy of the foregoing document entitled (specify): **FIRST INTERIM APPLICATION OF BAKER TILLY US, LLP FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES AS FINANCIAL ADVISOR FOR THE DEBTOR; DECLARATION OF STACY ELLEDGE CHIANG** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (date) **November 30, 2022**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (date) **November 30, 2022**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Honorable Theodor C. Albert
United States Bankruptcy Court
Ronald Reagan Federal Building and Courthouse
411 West Fourth Street, Suite 5085 / Courtroom 5B
Santa Ana, CA 92701-4593

BUCHALTER
A Professional Corporation
18400 Von Karman Ave Ste 800
Irvine, CA 92612

☐ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

11/30/2022
Date

Marjaneh Hernandez
Printed Name

/s/ Marjaneh Hernandez
Signature

ADDITIONAL SERVICE INFORMATION (continued):

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):

- **John A Boyd** fednotice@tclaw.net
- **Greg P Campbell** ch11ecf@aldridgepite.com, gc@ecf.inforuptcy.com;gcampbell@aldridgepite.com
- **Nicholas S Couchot** ncouchot@buchalter.com, docket@buchalter.com;marias@buchalter.com
- **Caroline Djang** cdjang@buchalter.com, docket@buchalter.com; smartin@buchalter.com; lverstegen@buchalter.com
- **Jeffrey Garfinkle** jgarfinkle@buchalter.com, docket@buchalter.com;lverstegen@buchalter.com
- **Jared Glicksman** jglicksman@yocca.com
- **Robert Paul Goe (TR)** bktrustee@goeforlaw.com, bkadmin@goeforlaw.com; C187@ecfcbis.com; kmurphy@goeforlaw.com; rgoe@goeforlaw.com
- **Arvind Nath Rawal** arawal@aisinfo.com
- **Timothy J Silverman** tsilverman@scheerlawgroup.com, tsilverman1@ecf.courtdrive.com
- **Leslie Skorheim** leslie.skorheim@usdoj.gov
- **Jason M Torf** jason.torf@tuckerellis.com, Laura.Hong@tuckerellis.com;Brian.Brookey@tuckerellis.com
- **Laurie A Traktman** lat@gslaw.org, paralegal@gslaw.org
- **United States Trustee (SA)** ustpreion16.sa.ecf@usdoj.gov